

		FOR OHF USE					

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2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH Facility ID Number: <u>0005090</u></p> <p>Facility Name: <u>Lutheran Home for the Aged</u></p> <p>Address: <u>800 West Oakton</u> <u>Arlington Heights</u> <u>60004</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(847)253-3710</u> Fax # <u>(847)253-1427</u></p> <p>IDPA ID Number: <u>36219824002</u></p> <p>Date of Initial License for Current Owners: <u>08/01/60</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td>_____</td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steven N. Lavenda</u> Telephone Number: <u>(847)236-1111</u></p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.	_____		<input type="checkbox"/> Limited Liability Co.	_____		<input type="checkbox"/> Trust	_____		<input type="checkbox"/> Other _____	_____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/99</u> to <u>06/30/00</u> and certify to the best of my knowledge and belief that the said content: are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment</p> <table border="1"> <tr> <td rowspan="2">Officer or Administrator of Provider</td> <td>(Signed) _____</td> </tr> <tr> <td>(Type or Print Name) <u>Kenneth W. Huff</u> (Date) _____</td> </tr> <tr> <td rowspan="4">Paid Preparer</td> <td>(Title) <u>Vice President of Finance</u></td> </tr> <tr> <td>(Signed) <u>SEE ACCOUNTANT'S REPORT ATTACHED</u> (Date) _____</td> </tr> <tr> <td>(Print Name and Title) <u>Steve N. Lavenda, C.P.A.</u></td> </tr> <tr> <td>(Firm Name & Address) <u>FROST, RUTTENBERG & ROTHBLATT, P.C.</u> <u>111 Pfingsten Rd. , Suite 300, Deerfield, IL 60015</u></td> </tr> <tr> <td></td> <td>(Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u></td> </tr> <tr> <td colspan="2"> MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630 </td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>Kenneth W. Huff</u> (Date) _____	Paid Preparer	(Title) <u>Vice President of Finance</u>	(Signed) <u>SEE ACCOUNTANT'S REPORT ATTACHED</u> (Date) _____	(Print Name and Title) <u>Steve N. Lavenda, C.P.A.</u>	(Firm Name & Address) <u>FROST, RUTTENBERG & ROTHBLATT, P.C.</u> <u>111 Pfingsten Rd. , Suite 300, Deerfield, IL 60015</u>		(Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>	MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
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Facility Name & ID Number Lutheran Home for the Aged# 0005090 Report Period Beginning: 07/01/99 Ending: 06/30/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds 04/01/93

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>252</u>	Skilled (SNF)	<u>252</u>	<u>92,232</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>60</u>	Intermediate (ICF)	<u>60</u>	<u>21,960</u>	3
4		Intermediate/DD			4
5	<u>167</u>	Sheltered Care (SC)	<u>167</u>	<u>61,122</u>	5
6		ICF/DD 16 or Less			6
7	<u>479</u>	TOTALS	<u>479</u>	<u>175,314</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>1,691</u>	<u>3,853</u>	<u>5,144</u>	<u>10,688</u>	8
9	SNF/PED					9
10	ICF	<u>31,124</u>	<u>64,945</u>		<u>96,069</u>	10
11	ICF/DD					11
12	SC	<u>3,134</u>	<u>21,690</u>		<u>24,824</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>35,949</u>	<u>90,488</u>	<u>5,144</u>	<u>131,581</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 75.05%D. How many bed-hold days during this year were paid by Public Aid?
498 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)Meals on Wheels, Adult Day Care, Outpatient Therapy, Child Day CareF. Does the facility maintain a daily midnight census? YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?
YES ☒ NO ☐H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☒ NO ☐I. On what date did you start providing long term care at this location?
Date started 08/01/53

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date _____ NO ☒K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number
of beds certified 42 and days of care provided 5,144Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 6/30/99 Fiscal Year: 6/30/99

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/99 Ending: 06/30/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	1,091,851	24,252		1,116,103		1,116,103	(272,821)	843,282			1
2	Food Purchase		1,806,948		1,806,948		1,806,948	(603,666)	1,203,282			2
3	Housekeeping	649,291	98,926	300,540	1,048,757		1,048,757	(133,440)	915,317			3
4	Laundry	104,367	48,130	55,359	207,856		207,856		207,856			4
5	Heat and Other Utilities			693,677	693,677		693,677	(254,246)	439,431			5
6	Maintenance	566,411	119,947	533,577	1,219,935		1,219,935	(265,262)	954,673			6
7	Other (specify):*											7
8	TOTAL General Services	2,411,920	2,098,203	1,583,153	6,093,276		6,093,276	(1,529,435)	4,563,841			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	7,017,977	512,766	14,611	7,545,354		7,545,354	(95,335)	7,450,019			10
10a	Therapy	166,796	11,892	1,775	180,463		180,463		180,463			10a
11	Activities	338,545	33,770	2,249	374,564		374,564	(20,029)	354,535			11
12	Social Services	200,940	511	7,200	208,651		208,651	(18,846)	189,805			12
13	Nurse Aide Training							2,340	2,340			13
14	Program Transportation			36,394	36,394		36,394	(35,154)	1,240			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	7,724,258	558,939	62,229	8,345,426		8,345,426	(167,024)	8,178,402			16
	C. General Administration											
17	Administrative	81,590		3,266,828	3,348,418		3,348,418	(2,801,617)	546,801			17
18	Directors Fees											18
19	Professional Services			124,742	124,742		124,742	37,285	162,027			19
20	Dues, Fees, Subscriptions & Promotions			250,727	250,727		250,727	(119,195)	131,532			20
21	Clerical & General Office Expenses	204,489	55,027	80,009	339,525		339,525	568,891	908,416			21
22	Employee Benefits & Payroll Taxes			832,820	832,820		832,820	901,501	1,734,321			22
23	Inservice Training & Education											23
24	Travel and Seminar			16,351	16,351		16,351	25,904	42,255			24
25	Other Admin. Staff Transportation			1,257	1,257		1,257	11,696	12,953			25
26	Insurance-Prop.Liab.Malpractice			111,177	111,177		111,177		111,177			26
27	Other (specify):*							762,114	762,114			27
28	TOTAL General Administration	286,079	55,027	4,683,911	5,025,017		5,025,017	(613,421)	4,411,596			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	10,422,257	2,712,169	6,329,293	19,463,719		19,463,719	(2,309,880)	17,153,839			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Lutheran Home for the Aged
COST REPORT RECLASSIFICATIONS

0005090

07/01/99

06/30/00

SCHEDULE V
LINE #

22

 EMPLOYEE BENEFITS

2

 FOOD

To reclass cost of employee meals from raw food to employee benefits

33

 REAL ESTATE TAX

19

 PROFESSIONAL FEES

To reclass cost of appealing real estate taxes

Facility Name & ID Number Lutheran Home for the Aged #0005090 Report Period Beginning: 07/01/99 Ending: 06/30/00

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,666,500	1,666,500		1,666,500	(139,588)	1,526,912			30
31	Amortization of Pre-Op. & Org.			28,526	28,526		28,526	(28,526)				31
32	Interest			1,505,602	1,505,602		1,505,602	(1,505,602)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			13,091	13,091		13,091	(3,240)	9,851			35
36	Other (specify):*											36
37	TOTAL Ownership			3,213,719	3,213,719		3,213,719	(1,676,956)	1,536,763			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,006,863	404,180	1,411,043		1,411,043	(108,686)	1,302,357			39
40	Barber and Beauty Shops	95,109	12,891	215	108,215		108,215	(108,215)				40
41	Coffee and Gift Shops		26,370		26,370		26,370	(26,370)				41
42	Provider Participation Fee			171,288	171,288		171,288		171,288			42
43	Other (specify):* Hearthstone, Adult	545,393			545,393		545,393	(545,393)				43
44	TOTAL Special Cost Centers	640,502	1,046,124	575,683	2,262,309		2,262,309	(788,664)	1,473,645			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	11,062,759	3,758,293	10,118,695	24,939,747		24,939,747	(4,775,500)	20,164,247			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/99

Ending: 06/30/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
	Amount	Refer-	OHF USE	
		ence	ONLY	
1	Day Care			1
2	Other Care for Outpatients			2
3	Governmental Sponsored Special Programs			3
4	Non-Patient Meals	(190,921)	2	4
5	Telephone, TV & Radio in Resident Rooms	(46,937)	21	5
6	Rented Facility Space			6
7	Sale of Supplies to Non-Patients			7
8	Laundry for Non-Patients			8
9	Non-Straightline Depreciation	3,133	30	9
10	Interest and Other Investment Income			10
11	Discounts, Allowances, Rebates & Refunds			11
12	Non-Working Officer's or Owner's Salary			12
13	Sales Tax			13
14	Non-Care Related Interest			14
15	Non-Care Related Owner's Transactions			15
16	Personal Expenses (Including Transportation)			16
17	Non-Care Related Fees			17
18	Fines and Penalties			18
19	Entertainment			19
20	Contributions			20
21	Owner or Key-Man Insurance			21
22	Special Legal Fees & Legal Retainers			22
23	Malpractice Insurance for Individuals			23
24	Bad Debt	(27,689)	21	24
25	Fund Raising, Advertising and Promotional	(126,133)	20	25
26	Income Taxes and Illinois Personal			26
27	Property Replacement Tax			27
28	Nurse Aide Training for Non-Employees			28
29	Yellow Page Advertising	(59,272)	20	29
30	Other-Attach Schedule	(4,574,940)		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (5,022,759)		\$ 30

OHF USE ONLY

48		49		50		51		52	
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B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$	31
32	Donated Goods-Attach Schedule*		32
33	Amortization of Organization & Pre-Operating Expense		33
34	Adjustments for Related Organization Costs (Schedule VII)	247,259	34
35	Other- Attach Schedule		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 247,259	36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (4,775,500)	37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.

	1	2	3	4	
	Yes	No	Amount	Reference	
38			\$		38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47			\$		47

ID# 0065090
Report Period Beginning: 07/01/99
Ending: 06/30/00

		Sch, V Line	
NON-ALLOWABLE EXPENSES		Amount	Reference
1	Deferred Maintenance	\$	6 1
2	Music Income	(5,200)	11 2
3	Misc Op - Volunteers	(2,789)	11 3
4	Misc Op - Arts & Crafts	(5,840)	11 4
5	Printing Income - Internal	(1,039)	21 5
6	Cable TV	(52,238)	5 6
7	Variety Store Supplies	(26,376)	41 7
8	Concert Series	(6,300)	11 8
9	Application Fees	(61,500)	21 9
10	Amortization	(28,526)	31 10
11	Wheelchair Rental	(3,240)	35 11
12	Hearing Aid Income	(63)	21 12
13	Food Service	(732)	1 13
14	Salaries - Nursing Pool	(1,172)	10 14
15	Marketing Salaries	(56,689)	43 15
16	Salaries - Beauty Shop	(95,109)	40 16
17	Supplies - Beauty Shop	(11,986)	40 17
18	Minor Equip Purch - Beauty Shop	(995)	40 18
19	Conferences - Beauty Shop	(215)	40 19
20	L.V. Apt. Cleaning	(58,307)	3 20
21	L.V. Medical Fees	(81,060)	10 21
22	L.V. Housekeeping/POM	(186,101)	6 22
23	L.V. Security	(250)	6 23
24	L.V. Phys-Socials	(18,846)	12 24
25	Supplies L.V. -Housekeeping	(10,866)	3 25
26	Salaries - Adult Day Care	(163,419)	43 26
27	Supplies - Adult Day Care	(10,212)	10 27
28	Minor Equip Purch - Adult Day Care	(1,086)	10 28
29	Contracted Services - Adult Day Care	(1,806)	10 29
30	Contracted Serv Transport - Adult Day	(32,395)	14 30
31	Sub & Pub - Adult Day Care	(302)	20 31
32	Postage - Adult Day Care	(97)	21 32
33	Telephone - Adult Day Care	(180)	21 33
34	Bad Debt - Adult Day Care	(46)	21 34
35	Conference - Adult Day Care	(1,064)	24 35
36	Transportation - Adult Day Care	(721)	25 36
37	Misc Operating Income	(13,522)	6 37
38	Misc Operating Income	(4,802)	21 38
39	Transportation Income - Medicare	(2,759)	14 39
40	Repairs & Maintenance - Hearthstone	(10,453)	6 40
41	Nursing & Medical Records - Hearthstone	(92,456)	10 41
42	Professional Fees - Hearthstone	(1,632)	19 42
43	Dues & Subscriptions - Hearthstone	(119)	20 43
44	Clerical & General - Hearthstone	(50,067)	21 44
45	Other - Employee Benefits - Hearthstone	(12,300)	27 45
46	Travel & Seminar - Hearthstone	(453)	24 46
47	Salaries - Hearthstone	(93,915)	43 47
48	Food - Hearthstone, Adult Day Care	(399,039)	2 48
49	Dietary - Hearthstone, Adult Day Care	(272,089)	1 49
50	Salaries Hearthstone - Food Service	(325,285)	43 50
51	Food - LHSA	721	2 51
52	Repairs & Maintenance - LHSA	(1,431)	6 52
53	CNA Training - LHSA	(123)	13 53
54	Administrative - LHSA	(18,378)	17 54
55	Professional Fees - LHSA	(41,538)	19 55
56	Dues & Subscriptions - LHSA	(3,417)	20 56
57	Clerical & General - LHSA	(54,927)	21 57
58	Employee Benefits - LHSA	901,501	22 58
59	Travel & Seminar - LHSA	(2,410)	24 59
60	Transportation - LHSA	(536)	25 60
61	Other Employee Benefits - LHSA	(932,551)	27 61
62	Interest - LHSA	(1,141)	32 62
63	Clerical & General - LFA	(18,571)	21 63
64	Non-Care Interest	(532,231)	32 64
65	Investment Income	(995,042)	32 65
66	Utilities - Non Care Areas	(202,008)	5 66
67	Housekeeping - Non Care Areas	(64,267)	3 67
68	Professional Fees - Ark Development	(22,500)	19 68
69	Pharmacy Discounts	(108,686)	39 69
70	Prompt Pay Discounts	(1,837)	21 70
71	Repair & Maintenance-Hearthstone/Adult Day	(5,595)	6 71
72	Capitalized R&M	(98,750)	6 72
73	Non-Care Depreciation	(142,731)	30 73
74	Non-Allowable Seminar Expense	(1,309)	24 74
75	Non-Allowable Seminar Expense LHSA	(21,737)	24 75
76			76
77			77
78			78
79			79
80			80
81			81
82			82
83			83
84			84
85			85
86			86
87			87
88			88
89			89
90	Total	(4,574,940)	90

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(272,821)	0	0	0	0	0	0	0	0	0	0	(272,821)	1
2	Food Purchase	(589,239)	(14,427)	0	0	0	0	0	0	0	0	0	(603,666)	2
3	Housekeeping	(133,440)	0	0	0	0	0	0	0	0	0	0	(133,440)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(254,246)	0	0	0	0	0	0	0	0	0	0	(254,246)	5
6	Maintenance	(316,102)	39,070	0	11,770	0	0	0	0	0	0	0	(265,262)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,565,848)	24,643	0	11,770	0	0	0	0	0	0	0	(1,529,435)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(187,791)	92,456	0	0	0	0	0	0	0	0	0	(95,335)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(20,029)	0	0	0	0	0	0	0	0	0	0	(20,029)	11
12	Social Services	(18,846)	0	0	0	0	0	0	0	0	0	0	(18,846)	12
13	Nurse Aide Training	(123)	2,463	0	0	0	0	0	0	0	0	0	2,340	13
14	Program Transportation	(35,154)	0	0	0	0	0	0	0	0	0	0	(35,154)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(261,943)	94,919	0	0	0	0	0	0	0	0	0	(167,024)	16
	C. General Administration													
17	Administrative	(18,378)	(2,682,052)	0	(101,187)	0	0	0	0	0	0	0	(2,801,617)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(65,670)	98,736	0	4,219	0	0	0	0	0	0	0	37,285	19
20	Fees, Subscriptions & Promotions	(189,243)	68,456	0	1,592	0	0	0	0	0	0	0	(119,195)	20
21	Clerical & General Office Expenses	(267,750)	768,750	0	67,891	0	0	0	0	0	0	0	568,891	21
22	Employee Benefits & Payroll Taxes	901,501	0	0	0	0	0	0	0	0	0	0	901,501	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(26,973)	48,659	0	4,218	0	0	0	0	0	0	0	25,904	24
25	Other Admin. Staff Transportation	(1,257)	10,712	0	2,241	0	0	0	0	0	0	0	11,696	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(944,851)	0	1,697,684	9,281	0	0	0	0	0	0	0	762,114	27
28	TOTAL General Administration	(612,621)	(1,686,739)	1,697,684	(11,745)	0	0	0	0	0	0	0	(613,421)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,440,412)	(1,567,177)	1,697,684	25	0	0	0	0	0	0	0	(2,309,880)	29

Summary B

06/30/00

[illegible]

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		Wittenberg Lutheran Village, Inc.	Crown Point, IN	See Attached Schedule		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17 Administrative Allocation	\$ 3,049,615	Lutheran Home and Services for the Aged	100.00%	\$	\$ (3,049,615)	1
2	V	2 Food Purchase		Lutheran Home and Services for the Aged		(14,427)	(14,427)	2
3	V	6 Repairs and Maintenance		Lutheran Home and Services for the Aged		39,070	39,070	3
4	V	10 Nursing and Medical Records		Lutheran Home and Services for the Aged		92,456	92,456	4
5	V	13 Nurse Aid Training		Lutheran Home and Services for the Aged		2,463	2,463	5
6	V	17 Administrative		Lutheran Home and Services for the Aged		367,563	367,563	6
7	V	19 Professional Fees		Lutheran Home and Services for the Aged		98,736	98,736	7
8	V	20 Dues and Subscriptions		Lutheran Home and Services for the Aged		68,456	68,456	8
9	V	21 Clerical & General Office		Lutheran Home and Services for the Aged		768,750	768,750	9
10	V	22 Employee Benefits		Lutheran Home and Services for the Aged				10
11	V	24 Travel and Seminar		Lutheran Home and Services for the Aged		48,659	48,659	11
12	V	25 Other Admin. Staff Trans.		Lutheran Home and Services for the Aged		10,712	10,712	12
13	V							13
14	Total		\$ 3,049,615			\$ 1,482,438	\$ * (1,567,177)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3	4	5	6	7	8	
Schedule V	Line	Cost Per General Ledger Item	Amount	Cost to Related Organization Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27 Other-Employee Benefits	\$	Lutheran Home and Services for the Aged	100.00%	\$ 1,697,684	\$ 1,697,684	15
16	V	32 Interest Expense		Lutheran Home and Services for the Aged	100.00%	22,812	22,812	16
17	V	43 Salaries-Hearthstone		Lutheran Home and Services for the Aged	100.00%	93,915	93,915	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 1,814,411	\$ * 1,814,411	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Administrative Allocation	\$ 217,213	Lutheran Foundation for the Aged, Inc.	100.00%	\$	(217,213)	15
16	V	6 Repairs and Maintenance		Lutheran Foundation for the Aged, Inc.	100.00%	11,770	11,770	16
17	V	17 Administrative		Lutheran Foundation for the Aged, Inc.	100.00%	116,026	116,026	17
18	V	19 Professional Fees		Lutheran Foundation for the Aged, Inc.	100.00%	4,219	4,219	18
19	V	20 Dues and Subscriptions		Lutheran Foundation for the Aged, Inc.	100.00%	1,592	1,592	19
20	V	21 Clerical & General Office		Lutheran Foundation for the Aged, Inc.	100.00%	67,891	67,891	20
21	V	24 Travel & Seminar		Lutheran Foundation for the Aged, Inc.	100.00%	4,218	4,218	21
22	V	25 Other Admin. Staff Trans.		Lutheran Foundation for the Aged, Inc.	100.00%	2,241	2,241	22
23	V	27 Other - Employee Benefits		Lutheran Foundation for the Aged, Inc.	100.00%	9,281	9,281	23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 217,213			\$ 217,238	\$ *	25 39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/99 Ending: 06/30/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Roger Paulsberg	Chairman	Administrative	0.00	See Attached	32	80.00	Alloc. Sal	\$ 86,614	17-7	1
2	Roger Paulsberg	Chairman	Administrative	0.00	See Attached			Deferred	20,000	17-27	2
3								Compensation			3
4	Penny Paulsberg	Spouse	Interior Design	0.00	0	48.97	95.36	Fees	57,297	19-3	4
5	Carl Johnson	Vice Chairman	Administrative	0.00	0	11.55	57.75	Fees	13,743	19-3	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 177,654		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees)
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99Ending: 06/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Lutheran Home and Services for the Aged, Inc
 Street Address 800 West Oakton
 City / State / Zip Code Arlington Heights, IL 60004
 Phone Number (847) 253-3710
 Fax Number (847) 253-1427

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Administrative Allocation	Direct Cost			\$	\$		\$	1
2	2	Food Purchase	Direct Cost	(16,974)	3	(16,974)		(14,427)	(14,427)	2
3	6	Repairs and Maintenance	Direct Cost	45,964	3	45,964		39,070	39,070	3
4	10	Nursing and Medical Records	Direct Cost	108,772	3	108,772		92,456	92,456	4
5	13	Nurse Aid Training	Direct Cost	2,898	3	2,898	2,898	2,463	2,463	5
6	17	Administrative	Direct Cost	432,427	3	432,427	432,427	367,563	367,563	6
7	19	Professional Fees	Direct Cost	116,160	3	116,160	700,454	98,736	98,736	7
8	20	Dues and Subscriptions	Direct Cost	80,536	3	80,536		68,456	68,456	8
9	21	Clerical & General Office	Direct Cost	904,412	3	904,412		768,750	768,750	9
10	22	Employee Benefits	Direct Cost	0	3	0				10
11	24	Travel and Seminar	Direct Cost	57,245	3	57,245		48,659	48,659	11
12	25	Other Admin. Staff Trans.	Direct Cost	12,603	3	12,603		10,712	10,712	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,744,043	\$ 1,135,779		\$ 1,482,438	25

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99Ending: 06/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Lutheran Home and Services for the Aged, Inc
 Street Address 800 West Oakton
 City / State / Zip Code Arlington Heights, IL 60004
 Phone Number (847) 253-3710
 Fax Number (847) 253-1427

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other-Employee Benefits	Direct Cost	1,997,275	3	\$ 1,997,275	\$	1,697,684	\$ 1,697,684	1
2	32	Interest Expense	Direct Cost	26,838	3	26,838		22,812	22,812	2
3	43	Salaries-Hearthstone	Direct Cost	110,488	3	110,488	110,488	93,915	93,915	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,134,601	\$ 110,488		\$ 1,814,411	25

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99Ending: 06/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Lutheran Foundation for the Aged, Inc.
 Street Address 800 West Oakton
 City / State / Zip Code Arlington Heights, IL 60004
 Phone Number (847) 253-3710
 Fax Number (847)253-1427

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	Administrative Allocation	Direct cost		\$	\$		\$	1
2	6	Repairs and Maintenance	Direct cost	29,426	2	29,426	11,770	11,770	2
3	17	Administrative	Direct cost	290,066	2	290,066	290,066	116,026	3
4	19	Professional Fees	Direct cost	43,047	2	43,047	4,219	4,219	4
5	20	Dues and Subscriptions	Direct cost	4,366	2	4,366	1,592	1,592	5
6	21	Clerical & General Office	Direct cost	214,196	2	214,196	67,891	67,891	6
7	24	Travel & Seminar	Direct cost	10,544	2	10,544	4,218	4,218	7
8	25	Other Admin. Staff Trans.	Direct cost	5,603	2	5,603	2,241	2,241	8
9	27	Other - Employee Benefits	Direct cost	23,483	2	23,483	9,281	9,281	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	620,731	\$ 290,066	\$	217,238

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6	Interest on Resident Assets		X							Various		27,955	6
7													7
8													8
9	TOTAL Facility Related						\$					\$ 27,955	9
	B. Non-Facility Related*												
10	Supplemental Schedule											21,671	10
11	Revenue Bonds		X	Residential Unit Construction				24,285,000	23,898,644	08/15/26	Various	1,477,647	11
12	Non-Care Interest											(532,231)	12
13	Investment Income											(995,042)	13
14	TOTAL Non-Facility Related						\$	24,285,000	\$ 23,898,644			\$ (27,955)	14
15	TOTALS (line 9+line14)						\$	24,285,000	\$ 23,898,644			\$	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
1	Allocated - LHSA	X					\$					\$ 22,812	1
2	Adjusted out on P. 5 - LHSA	X										(1,141)	2
3													3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21							\$		\$			\$ 21,671	21

Facility Name & ID Number **Lutheran Home for the Aged**# **0005090**

Report Period Beginning:

07/01/99

Ending:

06/30/00**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 1999 report.	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	2
3. Under or (over) accrual (line 2 minus line 1).	\$	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$	5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6	\$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	1995	8
	1996	9
	1997	10
	1998	11
	1999	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 1999	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

This Page N/A

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 315,041 B. General Construction Type: Exterior Brick Frame _____ Number of Stories _____

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Lutheran Home and Services for the Aged, Inc., Parent Corporation

Lutheran Community Services for the Aged, Inc., Family Support Services

Lutheran Foundation for the Aged, Fund Raising Activities

Hearthstone Supportive Apartments, 100 Beds, 89048 Sq. Ft.

Child Day Care, 6448 Sq. Ft.

Adult Day Care, 5088 Sq. Ft.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☐ NO

If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Patient Care	871,200	1922	\$ 20,000	1
2	Cemetery	43,560	1896	225	2
3	TOTALS	914,760		\$ 20,225	3

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	125		1953	1953	\$ 1,242,090	\$ 24,842	50	\$ 24,842	\$	\$ 1,155,145	4
5			1962	1962	82,773	1,655	50	1,655		63,732	5
6	102		1966	1966	1,196,550	23,931	50	23,931		813,674	6
7	126		1973	1973	2,431,047	48,621	50	48,621		1,312,765	7
8	126		1978	1978	3,398,949	68,840	50	68,840		1,563,633	8
Improvement Type**											
9	RESIDENT GIFT SHOP			1976	10,801	216	50	216		5,400	9
10	LAND IMPROVEMENT			1980	128,110	2,562	50	2,562		53,806	10
11	CHAPEL			1981	1,408,190	28,164	50	28,164		563,276	11
12	REMODEL			1981	221,815	4,436	50	4,436		88,725	12
13	LANDSCAPING & PAVING			1981	56,906	1,138	50	1,138		22,762	13
14	REMODEL			1982	859,719	17,194	50	17,194		326,692	14
15	LANDSCAPING			1982	354	7	50	7		134	15
16	CHAPEL			1982	21,383	428	50	428		8,126	16
17	REMODEL			1983	733,983	14,680	50	14,680		264,235	17
18	WINDOW REPLACEMENT			1984	650,719	13,014	50	13,014		221,244	18
19	REMODEL			1985	335,901	6,718	50	6,718		107,488	19
20	REMODEL			1986	31,815	636	50	636		9,544	20
21	REMODEL COMMON AREA			1987	36,747	735	50	735		10,289	21
22	REMODEL COMMON AREA			1988	125,105	2,502	50	2,502		32,527	22
23	REMODEL COMMON AREA			1989	5,271	105	50	105		1,264	23
24	REMODEL COMMON AREA			1990	9,600	192	50	192		2,112	24
25	REMODEL COMMON AREA			1991	65,975	1,320	50	1,320		13,196	25
26	REMODEL COMMON AREA			1992	218,506	4,370	50	4,370		39,331	26
27	REMODEL COMMON AREA - ADDITIONAL			1992	36,114	722	50	722		5,778	27
28	REMODEL COMMON AREA			1993	60,706	1,214	50	1,214		9,714	28
29	REMODEL COMMON AREA			1994	164,661	3,293	50	3,293		23,053	29
30	REMODEL COMMON AREA			1995	40,474	809	50	809		4,857	30
31	Page 12A				10,351,928	303,537		303,537		394,763	31
32	Page 12B				73,349			3,667	3,667	5,430	32
33	Page 12C				2,212,854	50,458		47,993	(2,465)	47,993	33
34	Page 12D				66,949	133		1,137	1,004	1,137	34
35	Page 12E				33,719			1,073	1,073	1,073	35
36	TOTAL (lines 4 thru 35)				\$ 26,313,063	\$ 626,474		\$ 629,754	\$ 3,280	\$ 7,172,899	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	INSTALL CRASH RAILS AND KICKPLATES			1996	641	13	50	13		64	9
10	SECURITY ALARM SYSTEM			1996	22,700	454	50	454		2,270	10
11	SMOKE DETECTORS			1996	1,740	35	50	35		51	11
12	CONSTRUCTED NEW WALLS AND DOORS			1996	4,854	97	50	97		486	12
13	INSTALL EXHAUST SYSTEM FOR THERAPY ROOM			1996	5,130	103	50	103		514	13
14	SECURITY SYSTEM UPDATE			1996	5,657	113	50	113		452	14
15	NURSE CALL SYSTEM			1997	7,887	158	50	158		631	15
16	DINING ROOM REMODEL			1997	11,492	230	50	230		919	16
17	LANDSCAPING			1997	803	16	50	16		48	17
18	NEW WINDOWS			1998	8,814	176	50	176		528	18
19	EMPLOYEE EXERCISE AREA			1998	51,115	1,460	35	1,460		3,679	19
20	LOADING DOCK, BASEMENT & BOILERS BLDG F			1998	1,811,044	51,744	35	51,744		68,992	20
21	COMPLETION OF AREA F & RENOVATION OF G			1998	5,065,723	144,735	35	144,735		205,041	21
22	PARKING LOT			1998	32,453	2,164	15	2,164		3,248	22
23	PARKING LOT			1998	326	22	15	22		35	23
24	CONSTRUCTION CONSULTING FEES			1998	16,000	457	35	457		724	24
25	GAZEBO IN COURTYARD			1998	20,980	2,098	10	2,098		3,671	25
26	STORAGE TANK			1998	8,321	166	10	166		513	26
27	ROOFING			1998	63,194	6,319	10	6,319		9,479	27
28	ROOFING			1999	7,226	206	35	206		223	28
29	CEILING REPLACEMENT			1999	12,363	1,236	10	1,236		1,442	29
30	HVAC - PUMP			1999	4,092	409	10	409		580	30
31	AREA E RENOVATION			1999	3,130,000	89,429	35	89,429		89,429	31
32	DIESEL GENERATOR			1999	3,873	111	35	111		157	32
33	AREA G CAPITALIZED INTEREST			1999	55,500	1,586	35	1,586		1,586	33
34											34
35											35
36	TOTAL (lines 4 thru 35)				\$ 10,351,928	\$ 303,537		\$ 303,537	\$	\$ 394,763	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	ELECTRICAL			1998	6,190		20	310	310	594	9
10	ELECTRICAL			1998	7,624		20	381	381	699	10
11	HEATER			1998	3,275		20	164	164	205	11
12	HVAC			1999	4,130		20	207	207	310	12
13	PAINT & WALLPAPER			1999	6,112		20	306	306	459	13
14	VINYL CORNER GUARDS			1999	5,444		20	272	272	408	14
15	DOOR			1999	2,161		20	108	108	162	15
16	WIRE FENCED STORAGE			1999	1,848		20	92	92	123	16
17	SPRINKLERS			1999	2,178		20	109	109	136	17
18	BOILER STORAGE			1999	1,297		20	65	65	70	18
19											19
20	CUBICLE CURTAINS			1998	1,340		20	67	67	128	20
21	CURTAINS			1998	477		20	24	24	46	21
22	BLINDS, DRAPES, SHOWER CURT HOLDERS			1998	593		20	30	30	50	22
23	CEILING TILES & PAINT GRID			1999	11,500		20	575	575	671	23
24	CEILING TILES & PAINT GRID			1999	9,825		20	491	491	573	24
25	SHADE & INSTALLATION			1999	750		20	38	38	47	25
26	CABLE			1999	1,364		20	68	68	74	26
27	CABLE			1999	1,016		20	51	51	55	27
28	PERMIT RENEWAL			1998	6,225		20	311	311	622	28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				\$ 73,349	\$		\$ 3,667	\$ 3,667	\$ 5,430	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	STORAGE TANK (12937)			2000	9,898	99	25	99		99	9
10	PARKING LOT C (6240)			2000	4,774	25	15	25		25	10
11	ENVIRONMENTAL/STORAGE TANK (22163)			2000	16,957	94	15	94		94	11
12	FUEL TANK (300)			2000	230						12
13	COST OVERRUNS PLACED IN SERVICE AFTER 6/99			1999	1,405,344	36,807	35	36,807		36,807	13
14	CAPITALIZED INTEREST PLACED IN SERVICE AFTER 6/99			1999	247,614	6,485	35	6,485		6,485	14
15	X-RAY ROOM PLACED IN SERVICE AFTER 6/99			1999	16,404	588	35	588		588	15
16	GENERATOR (6292) PLACED IN SERVICE AFTER 6/99			1999	4,814	96	25	96		96	16
17	ELEVATOR PLACED IN SERVICE AFTER 6/99			1999	528	11	25	11		11	17
18	BUILD KITCHEN TRAY LINE (14236)			2000	10,892	155	35	155		155	18
19	KITCHEN PERMITS (2056)			2000	1,573	19	35	19		19	19
20	ROOFING			2000	94,545	1,126	35	1,126		1,126	20
21	BOILER ROOM (2161) PLACED IN SERVICE AFTER 6/99			1999	1,653	22	25	22		22	21
22	CIP-INTEREST (61316)			2000	46,913		25				22
23	KITCHEN REMODEL (345,033)			2000	263,985		25				23
24	AREA E REMODEL			2000	25,917		25				24
25	DRAPERIES PLACED IN SERVICE AFTER 6/99			1999	16,785	1,539	20	770	(770)	770	25
26	KITCHEN REMODEL (216) PLACED IN SERVICE AFTER 6/99			1999	165	15	20	8	(8)	8	26
27	CLOSETS PLACED IN SERVICE AFTER 6/99			1999	17,000	1,417	20	709	(709)	709	27
28	CABLE PLACED IN SERVICE AFTER 6/99			1999	2,188	182	20	91	(91)	91	28
29	CABLE PLACED IN SERVICE AFTER 6/99			1999	380	32	20	16	(16)	16	29
30	CLOSETS PLACED IN SERVICE AFTER 6/99			1999	17,000	1,275	20	638	(638)	638	30
31	WIRING PLACED IN SERVICE AFTER 6/99			1999	1,588	119	20	60	(60)	60	31
32	SECURITY SYSTEM PLACED IN SERVICE AFTER 6/99			1999	1,118	75	20	38	(38)	38	32
33	CAMERA,CABLES PLACED IN SERVICE AFTER 6/99			1999	971	65	20	33	(33)	33	33
34	COMPUTER CABLING PLACED IN SERVICE AFTER 6/99			1999	3,135	183	20	92	(92)	92	34
35	COMPUTER CABLING PLACED IN SERVICE AFTER 6/99			1999	483	28	20	14	(14)	14	35
36	TOTAL (lines 4 thru 35)				\$ 2,212,854	\$ 50,458		\$ 47,993	\$ (2,465)	\$ 47,993	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	COMPUTER CABLE			2000	679	11	20	11		11	9
10	COMMUNICATION CABLE			2000	234	4	20	4		4	10
11	LIGHT FIXTURES			2000	7,351	61	20	61		61	11
12	LIGHT FIXTURES			2000	539	4	20	4		4	12
13	LIGHT FIXTURES			2000	5,900	49	20	49		49	13
14	LIGHT FIXTURES			2000	539	4	20	4		4	14
15											
16	ROOF PLACED IN SERVICE AFTER 6/99			1999	6,830		20	285	285	285	16
17	PLUMBING PLACED IN SERVICE AFTER 6/99			1999	1,185		20	44	44	44	17
18	ELECTRICAL PLACED IN SERVICE AFTER 6/99			1999	664		20	25	25	25	18
19	LANDSCAPING PLACED IN SERVICE AFTER 6/99			1999	2,630		20	99	99	99	19
20	LANDSCAPING PLACED IN SERVICE AFTER 6/99			1999	2,555		20	96	96	96	20
21	PLUMBING PLACED IN SERVICE AFTER 6/99			1999	535		20	18	18	18	21
22	PLUMBING PLACED IN SERVICE AFTER 6/99			1999	1,500		20	50	50	50	22
23	PLUMBING PLACED IN SERVICE AFTER 6/99			1999	800		20	27	27	27	23
24	LANDSCAPING (18744)			2000	14,341		20	120	120	120	24
25	ELECTRICAL			2000	1,738		20	22	22	22	25
26	ELECTRICAL			2000	1,678		20	14	14	14	26
27	DOORS			2000	2,700		20	11	11	11	27
28	ELECTRICAL			2000	2,321		20	10	10	10	28
29	HVAC			2000	1,972		20	8	8	8	29
30	LANDSCAPING (4475)			2000	3,424		20	14	14	14	30
31	LANDSCAPING (3575)			2000	2,735		20	11	11	11	31
32	PRIVACY CURTAINS			2000	925		20	8	8	8	32
33	LOCK PLACED IN SERVICE AFTER 6/99			1999	942		20	47	47	47	33
34	PROGRAM MODULE PLACED IN SERVICE AFTER 6/99			1999	893		20	41	41	41	34
35	ELECTRICAL PLACED IN SERVICE AFTER 6/99			1999	1,339		20	56	56	56	35
36	TOTAL (lines 4 thru 35)				\$ 66,949	\$ 133		\$ 1,137	\$ 1,004	\$ 1,137	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
Improvement Type**											
9	LAWLER VALVE	PLACED IN SERVICE AFTER 6/99	1999		1,457		20	49	49	49	9
10	FIRE SYSTEM		2000		1,333		20	33	33	33	10
11	IGNITORS		2000		664		20	17	17	17	11
12	TEMP CONTROL		2000		902		20	19	19	19	12
13	MECHANICAL		2000		4,600		20	58	58	58	13
14	GENERATOR (1904)	PLACED IN SERVICE AFTER 6/99	1999		1,457		20	61	61	61	14
15	ELEVATOR	PLACED IN SERVICE AFTER 6/99	1999		923		20	27	27	27	15
16	CABLE/SWITCHES	PLACED IN SERVICE AFTER 6/99	1999		2,278		20	104	104	104	16
17	TACO PUMP		2000		798		20	13	13	13	17
18	KITCHEN PERMIT (2100)		2000		1,607		20	7	7	7	18
19	AIR CONDITIONING		2000		1,118		20				19
20	PAINT GAZEBO	PLACED IN SERVICE AFTER 6/99	1999		5,782		20	289	289	289	20
21	ELECTRICAL	PLACED IN SERVICE AFTER 6/99	1999		4,595		20	230	230	230	21
22	ELECTRICAL	PLACED IN SERVICE AFTER 6/99	1999		575		20	26	26	26	22
23	ARCHITECT FEES	PLACED IN SERVICE AFTER 6/99	1999		1,412		20	53	53	53	23
24	TILE	PLACED IN SERVICE AFTER 6/99	1999		598		20	17	17	17	24
25	WALLCOVERING		2000		526		20	7	7	7	25
26	GUARDI SYSTEM		2000		3,094		20	64	64	64	26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				\$ 33,719	\$ 0		\$ 1,073	\$ 1,073	\$ 1,073	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00**XI. OWNERSHIP COSTS (continued)****C. Equipment Depreciation-Excluding Transportation. (See instructions.)**

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	\$ 4,191,613	\$ 845,598	\$ 845,451	\$ (147)		\$ 3,786,162	37
38	Current Year Purchases	631,316	31,566	31,566			31,566	38
39	Fully Depreciated Assets	1,716,400					1,716,400	39
40								40
41	TOTALS	\$ 6,539,329	\$ 877,164	\$ 877,017	\$ (147)		\$ 5,534,128	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Patient Care	1997 Ford Club Wagon	1997	\$ 100,711	\$ 20,142	\$ 20,142		5	\$ 80,568	42
43										43
44										44
45										45
46	TOTALS			\$ 100,711	\$ 20,142	\$ 20,142			\$ 80,568	46

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
47	Total Historical Cost (line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	\$ 32,973,328	47
48	Current Book Depreciation (line 36,col.5 + line 41,col.2 + line 46,col.5)	\$ 1,523,780	48
49	Straight Line Depreciation (line 36,col.7 + line 41,col.3 + line 46,col.6)	\$ 1,526,913	49
50	Adjustments (line 36,col.8 + line 41,col.4 + line 46,col.7)	\$ 3,133	50
51	Accumulated Depreciation (line 36,col.9 + line 41,col.6 + line 46,col.9)	\$ 12,787,595	51

**

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52	See Attached Schedule	\$ 11,006,421	\$ 142,721	\$ 692,068	52
53					53
54					54
55					55
56					56
57	TOTALS	\$ 11,006,421	\$ 142,721	\$ 692,068	57

G. Construction-in-Progress

	Description	Cost	
58	CIP-Building	\$ 2,771,178	58
59	CIP-Equipment	99,022	59
60			60
61		\$ 2,870,200	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Lutheran Home for the Aged
RELATED COMPANY MOVABLE EQUIPMENT SCHEDULE
06/30/00

0005090

COMPANY NAME	COST	CURRENT BOOK (FED) DEPRECIATION	STRAIGHT LINE DEPRECIATION	ADJUSTMENTS	ACCUMULATED S/L DEPRECIATION
--------------	------	---------------------------------------	----------------------------------	-------------	------------------------------------

LINE 28: PRIOR YEARS

LUTHERAN HOME	4,191,613	845,598	845,451	(147)	3,786,162
TOTALS	4,191,613	845,598	845,451	(147)	3,786,162

LINE 29: CURRENT YEAR

LUTHERAN HOME	631,316	31,566	31,566		31,566
TOTALS	631,316	31,566	31,566		31,566

LINE 30: FULLY DEPRECIATED

LUTHERAN HOME	1,716,400				1,716,400
TOTALS	1,716,400				1,716,400

Facility Name & ID Number	<u>Lutheran Home for the Aged</u>
---------------------------	-----------------------------------

0005090

Report Period Beginning:

07/01/99

Ending: 06/30/00

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending	Annual Rent
--------------------	-------------

12. /2001 \$

13. _____ /2002 \$ _____

14. _____/2003 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized

by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ 9,851 Description: Wheelchair Rental \$3,240 less Wheelchair Revenue = \$0; Generator \$3,101; Mats \$6,750.

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$		17
18					18
19					19
20					20
21	TOTAL		\$		21

*** If there is an option to buy the building, please provide complete details on attached schedule.**

**** This amount plus any amortization of lease expense must agree with page 4, line 34.**

Facility Name & ID Number

Lutheran Home for the Aged

#

0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES
DURING THIS REPORT
PERIOD?☒ YES☐ NOIf "yes", please complete the remainder
of this schedule. If "no", provide an
explanation as to why this training was
not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your
facility received training aides from other facilities.\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/99

Ending:

06/30/00

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		715	\$		\$ 715	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			364,468			364,468	4
5	Physician Care	39-3	visits			25,037			25,037	5
6	Dental Care	39-3	visits			655			655	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				697,623		697,623	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					13,305	200,554		213,859	13
14	TOTAL			\$		\$ 404,180	\$ 898,177		\$ 1,302,357	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SUPPLEMENTAL SCHEDULE OF MEDICAL SUPPLIES

<u>Special Services - Supplies (Column 6 - Other)</u>	<u>Amount</u>
1 Supplies - Therapy	18,507
2 Supplies - Drug	182,047
3	
4	
5	
6	
7	
8	
9	
10	
	<u>200,554</u>
<u>Outside Therapies (Column 5 - Other)</u>	<u>Amount</u>
1 X-Ray Expense	3,602
2 Laboratory Expense	9,703
3	
4	
5	
6	
7	
8	
9	
10	
	<u>13,305</u>

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,751,799	\$ 2,509,283	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 450,000)	1,214,015	1,214,015	3
4	Supply Inventory (priced at)	375,779	375,779	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See supplemental schedule	61,443	315,256	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,403,036	\$ 4,414,333	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	4,276,393	10,989,863	12
13	Land	20,225	20,225	13
14	Buildings, at Historical Cost	36,558,955	36,558,955	14
15	Leasehold Improvements, at Historical Cos	315,942	315,942	15
16	Equipment, at Historical Cost	6,956,690	6,956,690	16
17	Accumulated Depreciation (book methods)	(13,479,669)	(13,479,669)	17
18	Deferred Charges	1,351,817	1,369,390	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	2,733,380	9,945,756	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	3,724,618	3,900,641	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 42,458,351	\$ 56,577,793	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 45,861,387	\$ 60,992,126	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 943,648	\$ 1,069,563	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	350,000	350,000	29
30	Accrued Salaries Payable	1,060,179	1,364,007	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	441,926	441,926	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See supplemental schedule	3,321,171	782,529	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,116,924	\$ 4,008,025	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	23,548,644	23,548,644	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule	1,920,811	1,986,633	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 25,469,455	\$ 25,535,277	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 31,586,379	\$ 29,543,302	46
47	TOTAL EQUITY (page 18, line 24)	\$ 14,275,008	\$ 31,448,824	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 45,861,387	\$ 60,992,126	48

*(See instructions.)

STATE OF ILLINOIS

Page 17 SUPP-1

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/99

Ending:

06/30/00

SUPPLEMENTAL SCHEDULE OF OTHER ASSETS & LIABILITIES

As of 06/30/00

OTHER CURRENT ASSETS:

	Amount	Amount
Other Receivable	61,443	97,226
Due from Affiliates		218,030

61,443	315,256
--------	---------

OTHER NON CURRENT ASSETS:

Construction In Progress	2,870,199	2,870,199
Custodial Assets	50,199	50,199
Agency Funds	46,115	46,115
Deferred Financing Costs	758,105	758,105
Contributions Receivable		176,023

3,724,618	3,900,641
-----------	-----------

OTHER CURRENT LIABILITIES:

	Amount	Amount
Estimated Third Party Payables	782,529	782,529
Due to Affiliates	2,538,642	

3,321,171	782,529
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OTHER NON CURRENT LIABILITIES:

Construction Payables	476,041	476,041
Residents Assets	50,199	50,199
Deffered Occupancy and Care	1,016,870	1,034,443
Reserve for Funeral Expense	331,586	331,586
Agency Funds	46,115	46,115
Charitable Gift Annuities		48,249

1,920,811	1,986,633
-----------	-----------

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 15,992,289	1
2	Restatements (describe):		2
3	Schedule attached		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 15,992,289	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,717,281)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,717,281)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 14,275,008	24

* This must agree with page 17, line 47.

Facility Name & ID Number	Lutheran Home for the Aged	#	0005090	Report Period Beginning:	07/01/99	Ending:	06/30/00
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Balance per General Ledger	15,992,289
----------------------------	------------

Adjustments:

-

-

-

Total adjustments

-

Balance - Beginning of Year

15,992,289

Equity(Deficit) from Page 17 Col 1

14,275,008

Related Party

Equity(Deficit)

0

Income

0

-

Combined Equity - End of Year

14,275,008

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/99

Ending:

06/30/00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 21,094,158	1
2	Discounts and Allowances for all Levels	(3,501,093)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,593,065	3
B. Ancillary Revenue			
4	Day Care	367,609	4
5	Other Care for Outpatients		5
6	Therapy	1,223,162	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,590,771	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	135,040	13
14	Non-Patient Meals	190,921	14
15	Telephone, Television and Radic	46,937	15
16	Rental of Facility Space	703,286	16
17	Sale of Drugs	868,142	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,218	19
20	Radiology and X-Ray	4,812	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,961,356	23
D. Non-Operating Revenue			
24	Contributions	551,702	24
25	Interest and Other Investment Income***	668,062	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,219,764	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See supplemental schedule	857,510	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 857,510	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 23,222,466	30

2			
Expenses		Amount	
A. Operating Expenses			
31	General Services	6,093,276	31
32	Health Care	8,345,426	32
33	General Administration	5,025,017	33
B. Capital Expense			
34	Ownership	3,213,719	34
C. Ancillary Expense			
35	Special Cost Centers	2,091,021	35
36	Provider Participation Fee	171,288	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 24,939,747	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,717,281)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,717,281)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

DESCRIPTION	AMOUNT
1 Music Income	5,200
2 Misc Op - Volunteers	2,789
3 Misc Op - Arts & Crafts	5,840
4 Misc Op - Variety Store	28,210
5 Printing Income - Internal	1,039
6 Luther Village Sales	130,287
7 L.V. Re-Sales	80,697
8 Concert Series	6,200
9 Discounts	110,524
10 Application Fees	61,500
11 Accuchecks Med B Income	28,919
12 Wheelchair Rentals	28,691
13 Hearing Aid Income	63
14 L.V. Apt. Cleaning	58,307
15 L.V. Medical Fees	81,060
16 L.V. Housekeeping/pom	186,101
17 L.V. Security	250
18 L.V. Phys-socials	18,846
19 Food Service	732
20 Transportation Income - Medicare	2,759
21 Salaries - Nursing Pool	1,172
22 Misc Operating Income	18,324
TOTALS	857,510

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/99

Ending:

06/30/00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1 Director of Nursing	1,760	1,990	\$ 61,743	\$ 31.03	1
2 Assistant Director of Nursing					2
3 Registered Nurses	104,230	114,538	2,239,718	19.55	3
4 Licensed Practical Nurses	16,627	18,272	336,573	18.42	4
5 Nurse Aides & Orderlies	353,981	388,991	4,317,794	11.10	5
6 Nurse Aide Trainees					6
7 Licensed Therapist					7
8 Rehab/Therapy Aides	13,674	15,027	166,796	11.10	8
9 Activity Director					9
10 Activity Assistants	25,170	27,659	338,545	12.24	10
11 Social Service Workers	10,431	11,463	200,940	17.53	11
12 Dietician					12
13 Food Service Supervisor					13
14 Head Cook					14
15 Cook Helpers/Assistants	102,749	112,911	1,091,851	9.67	15
16 Dishwashers					16
17 Maintenance Workers	35,425	38,929	566,411	14.55	17
18 Housekeepers	73,035	80,258	649,291	8.09	18
19 Laundry	10,904	11,982	104,367	8.71	19
20 Administrator	1,733	1,950	81,590	41.84	20
21 Assistant Administrator					21
22 Other Administrative					22
23 Office Manager					23
24 Clerical	10,841	11,914	204,489	17.16	24
25 Vocational Instruction					25
26 Academic Instruction					26
27 Medical Director					27
28 Qualified MR Prof. (QMRP)					28
29 Resident Services Coordinator					29
30 Habilitation Aides (DD Homes)					30
31 Medical Records	4,374	4,807	62,149	12.93	31
32 Other Health Care(specify)					32
33 Other(specify)	55,408	61,558	640,502	10.40	33
34 TOTAL (lines 1 - 33)	820,342	902,249	\$ 11,062,759 *	\$ 12.26	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35 Dietary Consultant		\$		35
36 Medical Director				36
37 Medical Records Consultant	Monthly	4,398	10-3	37
38 Nurse Consultant				38
39 Pharmacist Consultant	Monthly	4,439	10-3	39
40 Physical Therapy Consultant	29	1,725	10a-3	40
41 Occupational Therapy Consultant				41
42 Respiratory Therapy Consultant				42
43 Speech Therapy Consultant	1	50	10a-3	43
44 Activity Consultant	42	2,249	11-3	44
45 Social Service Consultant				45
46 Other(specify)				46
47 Pastoral Assistance	Monthly	7,200	12-3	47
48 Adult Day Care - Adjusted Out on P. 5		1,805	10-3	48
49 TOTAL (lines 35 - 48)	71	\$ 21,866		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50 Registered Nurses	8	\$ 344	10-3	50
51 Licensed Practical Nurses				51
52 Nurse Aides	233	3,626	10-3	52
53 TOTAL (lines 50 - 52)	241	\$ 3,970		53

SUPPLEMENTAL SCHEDULE OF STAFFING AND SALARY COSTS

B. CONSULTANT SERVICES

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Beauty Shop	8,460	9,297	\$ 95,109	\$ 10.23
Hearthstone-Food Serv.	30,611	33,639	325,285	9.67
Adult Day Care	13,397	14,722	163,419	11.10
Marketing	2,940	3,900	56,689	14.54
	<u>55,408</u>	<u>61,558</u>	<u>\$ 640,502</u>	<u>\$ 10.40</u>

A. Administrative Salaries			
Name	Function	Ownership %	Amount
Marie Payes	Vice President	0	\$ 81,590
Administrator Salary Paid by Related Party			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 81,590
B. Administrative - Other			
Description			Amount
Allocated Costs - Lutheran Home and Services for the Aged, Inc.			\$ 3,049,615
Allocated Costs - Lutheran Foundation for the Aged, Inc.			217,213
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 3,266,828
C. Professional Services			
Vendor/Payee	Type		Amount
KPMG	Audit Fees		\$ 21,996
Penny Paulsberg	Decorating Service		57,297
Carl Johnson	Admin. Consultant		13,743
Connie Kaufman	Admin. Consultant		6,040
Polaris	Healthcare/Admin. Consult.		3,166
Ark Development	Adjusted out on Page 5		22,500
Paid by Related Party	Legal		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 124,742
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$
Unemployment Compensation Insurance			
FICA Taxes			821,428
Employee Health Insurance			
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Other Employee Benefits			337
Volunteer Recognitions			11,053
Allocated from LHSA			901,501
Employee Health Insurance paid by LHSA			
TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,734,319
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$
Advertising: Employee Recruitment			
Health Care Worker Background Check (Indicate # of checks performed _____)			
Health Resource Alliance			32,500
Advertising & Promotion			126,133
Yellow Page Advertising			59,272
Dues & Subscriptions			32,112
Licenses			289
See Attached Schedule			66,631
Less: Public Relations Expense			()
Non-allowable advertising			(126,133)
Yellow page advertising			(59,272)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 131,532
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
See Attached Schedule			42,256
Entertainment Expense			()
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 42,256

* Attach copy of IMRF notifications

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

[illegible]

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/99Ending: 06/30/00**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Dues paid by related party.
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 231,037 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over _____
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 171,288
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 190,921
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100% of line 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 33,105
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: KPMG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

Date: 07/17/2000

To: Administrator/Cost Report Preparer

From: Office of Health Finance

Re: 2000 Long Term Care Cost Report and Instructions on Diskette
Information Regarding the Lotus 5.0 and Excel 97 Versions of the Cost Report

Enclosed you will find a copy of the 2000 cost report and instructions on diskette. For 1999, the majority of nursing homes used the diskette to prepare their cost report. We would appreciate it if you could complete your 2000 cost report using this diskette.

If you choose not to use the diskette, you may print the 2000 cost report form and manually complete the report. If you do not have the ability to print the cost report form and instructions, please contact our office at 217/782-1630 to request a paper copy to be mailed to you.

As is stated on page 1 of the cost report instructions, this report should cover the facility's fiscal year ending in 2000. It is due on September 30, 2000, or ninety days after the close of the facility's fiscal year, **whichever comes later**. Please refer to the instructions for the remainder of the filing requirements.

There are two 2000 cost report files on the disk you have received. One file has been created for use with Lotus 5.0 for Windows. The other file has been created for use with Excel 97. A copy of the 2000 cost report instructions has been included on the diskette also. The name of the file is Instr00. It has been created for use with Word Perfect 6.1. Please use this 2000 diskette. **Printed copies of the report from the 1999 cost report diskette or earlier diskettes will NOT be accepted.**

Each page is on a separate worksheet. The file has been sealed. The cells where data is to be entered have been unprotected. Do not change the cost report form. We must have every form the same. Any changes made to the cost report form will cause us to consider the filed cost report incomplete until the form is correctly filed. Complete page one first. The facility name, IDPH ID# and the report period dates have been linked to each page. (Be sure to enter the IDPH licensed name of the facility.) **When entering data on pages 3 and 4, do not include decimals. Please round to whole numbers. When entering the years on page 12 do not enter various or other text in columns 2 or 3.**

Print macros have been written that will print each individual page or the entire report.

WARNING: Do NOT use drag & drop, cut or move commands. These commands may ruin the file and/or formulas. Then you will have to close the file and start from the last time you saved it.

As you know, save your work frequently to prevent losses of large amounts of information.

The cost report must be printed on 8 ½ by 14 size white paper with an 8 ½ by 14 image on the paper. To ensure an 8 ½ by 14 size image, check the paper size in the Printer Setup. When printing the cost report, be sure the "Selected Range" is checked. If "Current Worksheet" or "All Worksheets" are selected, the printed report will be smaller than it should be. These three selections appear in the Print dialog box. **Please do not reduce the image to 8 ½ by 11. We cannot accept a report with an 8 ½ by 11 image.** After printing the cost report, please review the copy for accuracy and completeness before mailing it to The Office of Health Finance. **Please send in the completed diskette with your paper copy, (being sure to make a copy of the diskette for your records).** Also, please make sure both the completed diskette and the paper copy agree prior to sending to our office.

Notes Applicable only to Lotus users

The entire cost report is in one file named Report00.wk4. A print preview button has been added to the bottom of each page. You may want to preview each page to ensure there are no problems before you print the entire cost report. To preview a page, click this button, then click File-Preview as normal. Also, macros have been written that will allow you to change the column width or row height of a cell or range of cells. **Only use these commands on the extra pages (24 through 33).** The print menu or the other macros menu will appear on the menu bar after you click the macro button. A macro that allows you to "Freeze Both Titles" has been added also. This will be helpful for data entry. **When saving the file in Lotus, please save it as a "WK4" file type instead of a "123" file type. To do this, click File-Save As, and then ensure the file type is "WK4".**

To copy worksheets that you have created into the blank pages at the end of the report, use File-Combine. This will bring in the styles you used in your worksheet (except for the column width and the row height). This does not work if you are using Lotus 97. Extra sheets for pages 6, 8 and 12 have been included in the file. Click the macro buttons on these pages to make them available.

Notes Applicable only to Excel users

The entire cost report is in one file named Report00.xls. In an Excel 97 file that has been sealed, you can press the Tab key to go to the next unprotected cell. By pressing Shift-Tab, you can go to the previous unprotected cell. Extra sheets for pages 6, 8 and 12 have been included in the file. Click Format-Sheet-Unhide to see the sheets available. Also there are some blank unprotected sheets after "Page 23".

If you have any questions concerning the diskette, please call Randy Hulskotter at (217) 782-1630.

RH/rw